

HMRC CDS

Frequently Asked Questions

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Initial FAQs asked during Town Hall on 25th April 2022

Question: When a DAN account does not have enough funds to cover the costs of VAT/Duty we can currently opt to switch to KLG DAN or pay the amount by FAS. As this will stop how do HMRC expect speedy changes if the only option is for the importer to top up their deferment account

Answer: Customer can still use agents if they have been given authority to use their DDA via the CDS dashboard. There are also various other payment options in CDS including Cash Accounts which replaces FAS. Should you urgently need to make an interim payment you can do so by paying into the new CDS bank account number followed by the reference CDSD followed by your deferment account number. Your payment will be allocated to your duty deferment balance by the next working day if you used Faster Payments (online or telephone banking) or CHAPS or within 3 working days if you used Bacs. You can find information on how to top up your DDA here: <https://www.gov.uk/guidance/top-up-your-duty-deferment-account-using-the-customs-declaration-service>

Question: Is HMRC ready to switch over (given IPAFF's etc have/will be delayed)

Answer: HMRC is ready for the switch off of CHIEF and for the migration of Traders to CDS. HMRC has also been working with DEFRA and with other Government Departments and Agencies to ensure their readiness for CDS migration and to help them plan and prepare for the implementation of any contingency solutions should they be required.

Question: If an Importer registers for CDS, even if they do not create their own Entries, would they be able to view and download any Entries they are shown as the Importer on?

Answer: An importer will be able to view their accounts in the financial dashboard if they register for CDS, even if they do not create their own entries. You will be able to access reports via email similar to MSS data on CHIEF once this functionality is rolled out in Summer 2022. We are currently working with a group of traders to develop an interim CDS reporting solution that will issue reports via email. This will be a paid for service. HMRC will continue to develop CDS reporting so traders can access their own reporting data via a self-service platform. We are working on this expansion and will announce a date when this functionality is available.

Question: As an importer, do I need a guarantee or am I automatically allocated one and where do I find this?

Answer: There are many different types of guarantee and they need to be applied for. You can find out about customs guarantees and when you may need one here: <https://www.gov.uk/guidance/getting-a-customs-guarantee>

Question: Is it correct that if you are using a deferment account number, you also need to enter the corresponding guarantee number too?

Answer: You may need an individual guarantee or a customs comprehensive guarantee to enter goods into a customs special procedure and defer duty. You can check when you need to do this here. <https://www.gov.uk/guidance/import-and-export-customs-comprehensive-guarantees-ccgs>

Question: Once a customer has set up standing authority for their agent, how long does it take to become 'live' i.e. how long does an agent need to wait until they can use the DDA?

Answer: An agent should be able to use the DDA once set up as a standing authority within 24 hours. You can also check with your software provider for this.

Question: Is the DDI joined to an agent to be able to use the deferment, or once the DDI is set up, can it be passed to any 3rd party as required.

Answer: The DDI is linked to the Duty Deferment Account (DDA), as is to pay for all liabilities accrued under that DDA not the agents. The DDA owner is responsible for setting up standing authority to pass it on to any 3rd parties.

Question: Is HMRC making importers aware that they must set up standing authorities and give permissions so that agents can use their cash accounts?

Answer: HMRC guidance on GOV.UK related to using the Cash Accounts and authorising access to agents can be found here: <https://www.gov.uk/guidance/use-a-cash-account-for-cds-declarations>

Question: So does this mean that my customer (importer) I'm clearing goods for have their own deferment, does this mean they also have to set up a new bank instruction for CDS?

Answer: To use a duty deferment account in CDS, importers must set up a new Direct Debit Instruction. Once this is set up, they can make monthly payments to settle declarations. For guidance on how to do this, see following GOV.UK page: [Set up a Direct Debit for a duty deferment account on the Customs Declaration Service - GOV.UK \(www.gov.uk\)](https://www.gov.uk/guidance/set-up-a-direct-debit-for-a-duty-deferment-account-on-the-customs-declaration-service)

Please do NOT cancel the CHIEF Direct Debit instruction as this will still be used to settle any outstanding CHIEF payments. This means that they will have two active HMRC Direct Debit instructions and two payments may be taken on the same day - one to settle CDS liabilities and one to settle CHIEF liabilities. If this happens, they'll receive two statements to confirm charges due. Please be assured, we will not charge twice for the same liability.

Question: Can an entry be put through as cash and then altered to a deferment account?

Answer: When a declaration has been accepted, you will not be able to change the method of payment. For more information on this and any other payment methods in CDS, please refer to our Finance Factsheet: [Customs Declaration Service Finance Guide \(publishing.service.gov.uk\)](https://publishing.service.gov.uk)

Question: Must I apply for a general guarantee?

Answer: A general guarantee account allows you to provide multiple guarantees from the same account, rather than needing to provide separate guarantees & continue importing goods into the UK and pay the amount due later, once the amount is agreed.

For more guidance on how to use your General Guarantee Account, please refer to the following link: [Using your general guarantee account - GOV.UK \(www.gov.uk\)](https://www.gov.uk)

Question: Does the importer need to be registered on CDS to use the TDR test system?

Answer: To use the TDR system, Traders need to ensure that their EORI is on CDS. We advise traders to be ready for CDS when coming onto TDR. As traders use their real data in TDR, their data needs to be CDS-ready to use TDR to its full capability and avoid any delays in moving from TDR to CDS. For more guidance on using TDR, please refer to: [Using the Trader Dress Rehearsal service - GOV.UK \(www.gov.uk\)](https://www.gov.uk)

It's also worth noting that there is no set period for you to be in TDR before moving to CDS. As soon as you are ready to move to CDS then you can do so.

Question: TDR - Will it return the CDS error messages?

Answer: Yes, TDR will return CDS error messages if the trader receives a rejected declaration.

Question: The changes in Data elements - Is there any visuals of comparisons (Rather than going through / back and forth from the appendixes?)

Answer: We currently do not have any visuals showcasing the difference in Data Elements between CHIEF and CDS. However, for further guidance on the key differences between CHIEF and CDS, please refer to [Key differences between CHIEF and the Customs Declaration Service - GOV.UK \(www.gov.uk\)](https://www.gov.uk). Additionally, for further guidance on what each Data Element represents in CDS, please refer to the following GOV UK page: <https://www.gov.uk/government/publications/cds-uk-trade-tariff-volume-3-import-declaration-completion-guide/uk-trade-tariff-cds-volume-3-import-declaration-completion-guide> and its 'Data Groups' section to have pages detailing each Element and what they should include.

Question: Will TDR continue to be available after CHIEF is turned off? Can information be copied over from training to live?

Answer: TDR will continue to be available after CHIEF is switched off. There is no connection between TDR and Live service, so anything done in TDR stays only in TDR. For more guidance on using TDR, please refer to: [Using the Trader Dress Rehearsal service - GOV.UK \(www.gov.uk\)](#)

Question: The examples are useful but there is not a 'bog standard' free circulation declaration example - where can we get this?

Answer: This feedback has been passed on to the guidance team and that we will provide an update if this example becomes available.

Question: For IEPN on CHIEF, on CDS using CDS Ref: CDSI+12 digits making payments? right? No need for the customer to register for CDS?

Answer: The trader would need to register for CDS unless the trader is using a CSP, in this case the trader would not need to subscribe to CDS. More information around paying for imports using CDS can be found on the link below: [Pay for imports declared using the Customs Declaration Service - GOV.UK \(www.gov.uk\)](#)

Question: If we make an entry in late March - Would we need to redo these in CDS as CHIEF completely closing?

Answer: You will not have to redo declarations made in CHIEF in CDS. However, please note that after the 30th of September 2022 import declarations close on CHIEF. After the 31st March 2023 you will no longer be able to submit export declarations on CHIEF and the National Exports System (NES).

Question: If a deferment account runs out in a month and it isn't topped up does the entry clear on the 1st automatically

Answer: The available balance for the account is 'reset' at the start of every duty deferment period (the calendar month rather than the Customs/VAT or Excise collection periods). Any frontier declarations awaiting sufficient deferment balance effectively 'subscribe' to be notified when there is available balance and will be cleared once that becomes true. The monthly reset is then one of the key events likely to trigger those clearances.

General Guidance (last updated 8th June 2022)

Question: What are the benefits of CDS over CHIEF?

Answer: Using the latest technology, the Customs Declaration Service delivers an enhanced service and user experience from CHIEF. You and your business can declare all goods on one platform simultaneously, regardless of customer journey. This reduces operational costs and lessens your administrative burden of running two separate customs systems. Declaration data is transparent and available free of charge – you and your business can easily access real-time import and export data, check tariffs and financial statements online, using dedicated digital dashboards.

To find more information, please visit the webpage 'Customs Declaration Service toolkit' on the GOV.UK website. (<https://www.gov.uk/government/publications/customs-declaration-service-communication-pack/customs-declaration-service-toolkit>).

To find information on other differences, please visit the webpage 'Key differences between CHIEF and the Customs Declaration Service' on the GOV.UK website. (<https://www.gov.uk/government/publications/customs-declaration-service-communication-pack/key-differences-between-chief-and-the-customs-declaration-service>).

Question: Is there a physical training platform?

Answer: Declarants will be able to train with realistic business scenarios by submitting declarations using real live account data, for example EORIs and Method of Payment details, on the Trader Dress Rehearsal (TDR).

TDR is a declarant focused offering, allowing the declarant to assure their “day in the life” declaration scenarios in an isolated CDS simulated environment, prior to moving to CDS. TDR is a free to use service available to anyone planning to use CDS.

To find information on how to use TDR, please visit the webpage 'Using the Trader Dress Rehearsal service' on the GOV.UK website. (<https://www.gov.uk/guidance/using-the-trader-dress-rehearsal-service>)

For further queries regarding TDR, reach out to: tdrcommunications@hmrc.gov.uk

Question: Where can I find Volume 1 & 3 of the CDS tariff please?

Answer: Volume 1 covers the old CHIEF tariffs here:

<https://www.gov.uk/government/collections/uk-trade-tariff-volume-1>. We highly

recommend using **Volume 3** for CDS Tariffs can be found here:

<https://www.gov.uk/government/collections/uk-trade-tariff-volume-3-for-cds--2>

Question: We understand the relevance of CDS for regular importers- but how will small one-off shipments be handled for smaller/irregular importers?

There is no difference in the way that the Customs Declaration Service (CDS) handles shipments for regular importers and small/irregular importers.

We are aware that small/irregular importers may not know about the closure of the Customs Handling of Import and Export Freight (CHIEF) system, so HMRC are sending out regular communications through several channels to ensure that all traders and declarants are aware that services on CHIEF will be withdrawn in two stages and that:

- After **30 September 2022** – they won't be able to make import declarations on CHIEF.
- After **31 March 2023** – they won't be able to make export declarations on CHIEF.

Going forward, customers will need to declare all goods through the Customs Declaration Service as it becomes the UK's single customs platform.

We have provided a step-by-step checklist for traders and declarants to use to help plan their move to CDS which can be found online here:

<https://www.gov.uk/government/publications/customs-declaration-service-communication-pack>

This guide can also be downloaded for reference.

It can be complicated to submit declarations, so small or irregular importers may want to use a person or a business which specialises in this area, they can find someone to help them here: [Get someone to deal with customs for you – GOV.UK \(www.gov.uk\)](https://www.gov.uk/get-someone-to-deal-with-customs-for-you)

Question: Do I understand it correctly? for private people who are importing for example their own couch from Germany – they do not have to apply for eori, we will be able to use their NIN number? is it even possible to make import prelodged declaration for private people who do not have access to cds as individual or everybody will have to apply?

Answer: Non-traders bringing goods into the UK will not have to apply for an EORI. You can declare goods online from 5 days (120 hours) before you are due to arrive in the UK. Non-Traders do not need the Customs Declaration Service (CDS) to make those declarations. To find information, please visit the webpage 'Bringing goods into the UK for personal use' on the GOV.UK website. (<https://www.gov.uk/bringing-goods-into-uk-personal-use>)

Question: You suggest that migration can be staged by declaration type or by importer, does this mean that dual running of CHIEF and CDS on each CSP and each EPU is possible?

Answer: Dual running on CHIEF and the Customs Declaration Service (CDS) as suggested is indeed possible. It's entirely down to the declarant's own software in that instance, but there are no constraints on how they can spread their declarations between CHIEF and CDS. EPU is no longer used on CDS and hence dual is not applicable in this case.

Question: Will you be able to enter goods directly to CDS like you can on CHIEF, for example if your system software was down?

Answer: If you are currently using NESWeb, please note this will be replaced by the CDS Export Declaration Service. This service will be available for exports only and for traders who are making a low volume of exports per year.

HMRC are currently carrying out user testing on the new CDS Exports Declaration Service and will announce a date when this functionality and further information is available. For Imports, there is no alternative into CDS than via your selected software so please contact your Software provider should you encounter any issue with the software itself.

To find information on how to get access to CDS, please visit the webpage 'Get access to the Customs Declaration Service' on the GOV.UK website.

(<https://www.gov.uk/guidance/get-access-to-the-customs-declaration-service>).

Question: How long is the change over going to be, between CHIEF and CDS?

Answer: The CHIEF services will be withdrawn in two stages. Import declarations will close on CHIEF after 30 September 2022. Export declarations will close on CHIEF and the National Exports System after 31 March 2023. We therefore recommend that you change over to CDS as soon as possible. To find information on transitioning from CHIEF to CDS and what you need to prepare, please visit the webpage 'Customs Declaration Service toolkit' on the GOV.UK website. (<https://www.gov.uk/government/publications/customs-declaration-service-communication-pack/customs-declaration-service-toolkit>)

Question: We do not have access to CHIEF but will be preparing to access CDS to process declarations. do we just follow the slides for access as outlined?

Answer: To find information on how to get access to CDS, please visit the webpage 'Get access to the Customs Declaration Service' on the GOV.UK website.

(<https://www.gov.uk/guidance/get-access-to-the-customs-declaration-service>).

Help and Support (last updated 8th June 2022)

Question: Explanation of how this works on the CDS dashboard would be appreciated.

Answer: Please note we are in progress of producing a short video to demo the Customs Declaration Service (CDS) Financial Dashboard/customs financial accounts. We will contact you in due course.

Question: CDS Video training material availability

A video reflecting the declarant step-by-step checklist (see link below) is currently scheduled for publishing on HMRC channels around 10 June 2022.

<https://www.gov.uk/government/publications/customs-declaration-service-communication-pack/declarant-checklist-moving-to-the-customs-declaration-service>

Question: CDS Helpline availability (even for basic questions, registration authorisation, difference in payment methods..)

Answer: There are many channels to reach out to for help, guidance, and assistance. To practice submitting custom declarations using your software of choice on a free to use simulated environment, you can access the Trader Dress Rehearsal (TDR) service on a 24/7 basis. If you have a problem that doesn't relate to third party software whilst using TDR, you can email your query, giving the context, impact, and urgency, to: TDRcommunications@hmrc.gov.uk.

If you are making a live declaration in CDS and encounter issues when attempting to submit the declaration onto the system or have technical queries in relation to inputting a Customs Declaration you can get support via the CDS Operations mailbox: cds.operations@hmrc.gov.uk.

If issues are encountered once the declaration has been accepted and is awaiting clearance you should contact the National Clearance Hub (NCH). NCH is HMRC's dedicated 24/7 helpline for declarations requiring further checks prior to clearance, to ensure these goods can continue to move whatever time of the day.

To find information on NCH, please visit the webpage 'National Clearance Hub' on the GOV.UK website. (<https://www.gov.uk/government/organisations/hm-revenue-customs/contact/national-clearance-hub>).

Question: How do we gain access to the TDR Support, is there an e-mail address / live-chat that you can share?

Answer: The Trader Dress Rehearsal (TDR) service support can be accessed by email. Please email your query, giving the query context, impact, and urgency, to: TDRcommunications@hmrc.gov.uk.

For further guidance on TDR support, please refer to the following link and scroll down to 'Getting support to use the Trader Dress Rehearsal service': [Using the Trader Dress Rehearsal service - GOV.UK \(www.gov.uk\)](http://www.gov.uk/government/guidance/using-the-trader-dress-rehearsal-service)

Question: Will there be a live chat option for help, guidance and assistance when CDS goes live?

There are many channels to reach out to for help, guidance, and assistance.

To practice submitting custom declarations using your software of choice on a free to use simulated environment, you can access the Trader Dress Rehearsal (TDR) service on a 24/7 basis. If you have a problem that doesn't relate to third party software whilst using TDR, you can email your query, giving the context, impact, and urgency, to: TDRcommunications@hmrc.gov.uk.

If you are making a live declaration in CDS and encounter issues when attempting to submit the declaration onto the system or have technical queries in relation to inputting a Customs Declaration you can get support via the CDS Operations mailbox: cds.operations@hmrc.gov.uk.

If issues are encountered once the declaration has been accepted and is awaiting clearance you should contact the National Clearance Hub (NCH). NCH is HMRC's dedicated 24/7 helpline for declarations requiring further checks prior to clearance, to ensure these goods can continue to move whatever time of the day.

To find information on NCH, please visit the webpage 'National Clearance Hub' on the GOV.UK website. (<https://www.gov.uk/government/organisations/hm-revenue-customs/contact/national-clearance-hub>).

Registration (last updated 8th June 2022)

Question: What is the process and the requirements for registering individual employees to use the CDS service. Availability of guidance/instructions?

Answer: Registration to the Customs Declaration Service (CDS) is made via the Government Gateway at the business or individual level.

To find information on how to get access to CDS, please visit the webpage 'Get access to the Customs Declaration Service' on the GOV.UK website.

(<https://www.gov.uk/guidance/get-access-to-the-customs-declaration-service>).

Please note that additional users can be granted access to your existing CDS account to view your financial dashboard/customs financial accounts. To find more information, please visit the webpage 'Use your HMRC business tax account' on the GOV.UK website.

(<https://www.gov.uk/government/publications/use-hmrcs-business-tax-account/use-hmrcs-business-tax-account#adding-a-team-member>)

Question: When you register for CDS, is the registration for the system as a whole?

Answer: Registration to CDS provides access to the Financial Dashboard/customs financial accounts (which allows you to view your individual financial accounting information) and to the Secure File Upload Service (if you need to send HMRC supporting documents, like licences or certificates of origin).

However, please note that to submit declarations, you will need to acquire specialist software. To find information, please visit the webpage 'Software developers providing customs declaration software' on the GOV.UK website. (<https://www.gov.uk/guidance/list-of-software-developers-providing-customs-declaration-support>).

For more information on what you get access to after subscribing to CDS, please refer to: <https://www.gov.uk/guidance/get-access-to-the-customs-declaration-service#after-youve-applied>

Question: In what circumstances (if any) do you have to register an individual employee to use CDS?

Registration to the Customs Declaration Service (CDS) is made via the Government Gateway at the business or individual level. To find information on how to get access to CDS, please visit the webpage 'Get access to the Customs Declaration Service' on the GOV.UK website. (<https://www.gov.uk/guidance/get-access-to-the-customs-declaration-service>).

Please note that additional users can be granted access to your existing CDS account to make declarations on your behalf and view your financial dashboard/customs financial accounts. To find more information, please visit the webpage 'Use your HMRC business tax account' on the GOV.UK website. (<https://www.gov.uk/government/publications/use-hmrcs-business-tax-account/use-hmrcs-business-tax-account#adding-a-team-member>)

Question: So the importer needs to register for CDS and not just the Clearing agent?

Answer: It is recommended that every importer and exporter become registered for the Customs Declaration Service (CDS) even if they are using a third party, such as a broker, to submit their declarations.

Access to CDS for importers and exporters provides access to the CDS Financial Dashboard/customs financial accounts which allows them to view their individual financial accounting information. This dashboard provides a lot of information, some examples being everything required to setup a new Direct Debit Instruction (DDI) or setup a new standing authority.

Question: When completing a declaration for a private individual i.e. TOR as GBPR, will those clients now need to register for CDS too or can we still use that method?

Answer: A private individual will not need to register for the Customs Declaration Service (CDS) for a movement such as a Transfer of Residence (TOR) claim, on the assumption that the declaration concerned will be submitted by a CDS registered individual/party such as a customs agent.

A private individual will also not require an EORI number where they meet the exemptions from EORI requirements, the name and address can be entered instead (CDS does not use generic/GBPR EORI numbers as CHIEF does).

Question: How long is the CDS approval on Government gateway? I submitted my application last week and I have not yet been given access.

Answer: Typically, you should have received access within 2 hours. Although, it can take up to 5 days if HMRC need to perform additional checks.

If after this time you have not received access, please visit the webpage 'Economic Operator Registration and Identification (EORI) - Application & Contact form' on the GOV.UK website.

(https://www.tax.service.gov.uk/shortforms/form/EORIContact?_ga=2.237616963.237584369.1609750255-356611397.1593437052)

Question: Is it mandatory that every importer or exporter be registered for CDS through GOV.UK, or can a declaration be submitted to CDS without the importer or exporter having first registered for CDS?

Answer: It is recommended that every importer and exporter become registered for the Customs Declaration Service (CDS) even if they are using a third party, such as a broker, to submit their declarations.

Access to CDS for importers and exporters provides access to the CDS Financial Dashboard / Customs Financial Accounts which allows them to view their individual financial accounting information. This dashboard provides a lot of information, some examples being everything required to setup a new Direct Debit Instruction (DDI) or setup a new standing authority.

To find information on how to get access to CDS, please visit the webpage 'Get access to the Customs Declaration Service' on the GOV.UK website

(<https://www.gov.uk/guidance/get-access-to-the-customs-declaration-service>).

Question: Can you email me web where we can set up new direct debit for CDS?

Answer: Once you have access to CDS, you will be able to set up a new CDS Direct Debit Instruction for your Duty Deferment Account within the Financial Dashboard / Customs Financial Accounts. To find information, please visit the webpage 'Set up a Direct Debit for a duty deferment account on the Customs Declaration Service' on the GOV.UK website.

(<https://www.gov.uk/guidance/set-up-a-direct-debit-for-a-duty-deferment-account-on-the-customs-declaration-service>)

Question: As a declarant can you please advise the key points we need to ask our customer (the importer/exporter) to ensure they are ready for CDS?

Answer: To find information on what you need to do as a declarant to prepare for making declarations on the Customs Declaration Service (CDS), please visit the webpage 'Declarant checklist – moving to the Customs Declaration Service' on the GOV.UK website.

(<https://www.gov.uk/government/publications/customs-declaration-service-communication-pack/declarant-checklist-moving-to-the-customs-declaration-service>).

Question: If importers only need a C79 for their records do they have to register for CDS to obtain the document? Or is there is an alternative?

Answer: Once you have registered to the Customs Declaration Service (CDS), you will have access to the CDS Financial Dashboard/customs financial accounts where you can view all your financial accounts information. You will be able to search, view and print your Import VAT certificates(C79).

To find information on how you can get your import VAT certificates (C79), please visit the webpage 'Check how to get your import VAT certificate (C79)' on the GOV.UK website (<https://www.gov.uk/guidance/get-your-import-vat-certificates>).

Financial (last updated 8th June 2022)

Question: During the webinar it's been mentioned that the Method of Payment cannot be changed after the declaration is submitted, could you please confirm?

Answer: When a declaration has been accepted, you will not be able to change the method of payment. For more information on this and any other payment methods in CDS, please refer to our Finance Factsheet: [Customs Declaration Service Finance Guide \(publishing.service.gov.uk\)](https://publishing.service.gov.uk)

Question: If you cannot use mixed method of payments. Can you still put Duty on deferment and VAT on PVA?

Answer: The Customs Declaration Service (CDS) also allows businesses to use Postponed VAT Accounting (PVA) to account for its import VAT. For example, if a business currently operates a Duty Deferment Account (DDA) and a PVA in CHIEF, they will be able to do the same in CDS.

To find information, please visit the webpage 'Check when you can account for import VAT on your VAT Return' on the GOV.UK website (<https://www.gov.uk/guidance/check-when-you-can-account-for-import-vat-on-your-vat-return>) or the webpage 'Using your general guarantee account' (<https://www.gov.uk/guidance/using-your-general-guarantee-account>).

Question: I am sure lot of forwarders do 1-time clearances for importers. Is it mandatory to have "Standing Authority" to use their DDA? How will it work for sport shipments etc?

Answer: It is mandatory for an importer to put in place a standing authority for you to be able to use their Duty Deferment Account on CDS. If a standing authority has been set up on CHIEF post November 2020, the authority will need to be set up again on CDS. Once

completed, you will be able to; view their account statements and certificates, make payments to declarations, and view their account balance.

To find information, please visit the webpage 'Apply for an account to defer duty payments when you import or release goods into Great Britain' on the GOV.UK website. ([Apply for an account to defer duty payments when you import or release goods into Great Britain - GOV.UK \(www.gov.uk\)](https://www.gov.uk/guidance/apply-for-an-account-to-defer-duty-payments-when-you-import-or-release-goods-into-great-britain)).

**Question: If the declarant is working for forwarder who is auth to use importers deferment (eg the declarant works for ABC Ltd who is working for XYZ Ltd and enters the EORI of XYZ Ltd to make an import for DEF Ltd)...will that be an issue ?
When an importer uses PVA and no duty applies and uses an agent to make declarations does the importer need to have their EORI number registered with CDS if it is already registered on CHIEF?**

Answer: If the DDA holder (XYZ Ltd) wishes to use a freight forwarder to clear declarations on their behalf against their DDA, they need to set up the EORI as a standing authority against their DDA. Guidance can be found here: <https://www.gov.uk/guidance/apply-for-an-account-to-defer-duty-payments-when-you-import-or-release-goods-into-great-britain#authorise-someone-to-use-your-deferment-approval-number>

To obtain their PVAT statement they would need to be subscribed to CDS. For customers that have had an EORI for a few years they would have likely obtained this through legacy systems i.e., through CHIEF they would need to subscribe to CDS to use it and obtain statements etc.

Question: Will DDA payments still be taken on 1st of the month as in CHIEF presently?

Answer: As in CHIEF, Duty Deferment Account payments for Customs and Import VAT will be taken monthly on the **15th of each month or the next available working day**. Excise payments will be taken on the **29th of each month or previous working day**.

To find more information on Duty Deferment Accounts and how they can be used, please visit the webpage 'How to use your duty deferment account' on the GOV.UK website. (<https://www.gov.uk/guidance/how-to-use-your-duty-deferment-account>)

Question: We hold multiple authorities on file to use importer DAN but not necessarily on record with HMRC - Do we have to get each importer to register the authority with HMRC on CDS service? Will a declaration reject if not?

Answer: For the Customs Declaration Service (CDS), the Duty Deferment Account (DDA) holder authorises agents they wish to use against their DDA using the standing authority self-serve facility.

Each importer will have to be registered with CDS and be given standing authority for the declaration to be accepted.

To find information on authorising someone to use your deferment approval number, please visit the webpage 'Apply for an account to defer duty payments when you import or release goods into Great Britain' on the GOV.UK website.

(<https://www.gov.uk/guidance/apply-for-an-account-to-defer-duty-payments-when-you-import-or-release-goods-into-great-britain#authorise-someone-to-use-your-deferment-approval-number>)

Question: Will your transit guarantee amount show on your financial dashboard too? i.e. £100,000 total balance, £35,000 available?

Answer: Transit guarantee amounts/balances are not currently shown on your Financial Dashboard/customs financial accounts. To find out your transit guarantee balance, please visit the webpage 'Check your transit guarantee balance' on the GOV.UK website. (<https://www.gov.uk/guidance/check-your-transit-guarantee-balance>).

Question: Have HMRC communicated with deferment holders to advise them of the new requirements to set up direct debit with HMRC & authorise any Brokers via the Govt Gateway

Answer: HMRC wrote to CHIEF Declarants and all VAT registered Traders in March and April 2022, confirming CHIEF closure dates and including links to the steps needed to prepare for CDS. These steps included how to set up a Direct Debit and how to set up standing authorities.

To set up a direct debit, the trader will need access to the Customs Declaration Service (CDS) and then set up a Direct Debit arrangement with their bank or building society, after their duty deferment account has been set up.

To find information on setting up a Direct Debit in CDS, please visit the webpage 'Set up a Direct Debit for a duty deferment account on the Customs Declaration Service' on the GOV.UK website. (<https://www.gov.uk/guidance/set-up-a-direct-debit-for-a-duty-deferment-account-on-the-customs-declaration-service>)

Traders can authorise agents to use their Duty Deferment Account (DDA) by setting them up as standing authorities. Standing authorities can be managed on the Financial Dashboard / Customs Financial Accounts. If a standing authority has been set up on CHIEF post November 2020, the authority will need to be set up again on CDS.

To find additional information on Duty Deferment Accounts, please visit the webpage 'Apply for an account to defer duty payments when you import or release goods into Great Britain' on the GOV.UK website. (<https://www.gov.uk/guidance/apply-for-an-account-to-defer-duty-payments-when-you-import-or-release-goods-into-great-britain>)

Question: We are a Customs agent, can a different agent still debit our deferment account?

Answer: You can add different agents, but they must have a standing authority to use the Duty Deferment Account (DDA) to be able to make payments to declarations on behalf of the importer and view the account balance. If a standing authority has been set up on CHIEF post November 2020, the authority will need to be set up again on the Customs Declaration Service (CDS). If the standing authority has been set up before November 2020 this will automatically be carried into CDS.

To find additional information, please visit the webpage 'Apply for an account to defer duty payments when you import or release goods into Great Britain' on the GOV.UK website. (<https://www.gov.uk/guidance/apply-for-an-account-to-defer-duty-payments-when-you-import-or-release-goods-into-great-britain#authorise-someone-to-use-your-deferment-approval-number>)

Question: Are you going to explain how importers go about authorising agents to use their deferment accounts including showing the relevant steps in Government Gateway?

Answer: Importers can authorise agents to use their Duty Deferment Account (DDA) by setting them up as standing authorities. Standing authorities can be managed on the Financial Dashboard / Customs Financial Accounts. Without standing authority the agent will not be able to declare using the importers DDA.

Standing authorities are not just for Duty Deferment Accounts, they may also be used for traders CDS Cash Account's and General Guarantee Account's. HMRC are recommending that customers review their authorities when they migrate over to CDS as they may wish to remove old authorities where they no longer use the agent.

If a standing authority has been set up on CHIEF post November 2020, the authority will need to be set up again on CDS.

Once you have subscribed for CDS and have access to your Financial Dashboard / Customs Financial Accounts, click on the 'Manage your account authorities' to create a standing authority. This will take you to the 'Manage your account authorities' page. Click on 'Add an authority'.

For further guidance on Duty Deferment Accounts: [Apply for an account to defer duty payments when you import or release goods into Great Britain - GOV.UK \(www.gov.uk\)](https://www.gov.uk/guidance/apply-for-an-account-to-defer-duty-payments-when-you-import-or-release-goods-into-great-britain)

Question: Will access to an importer's deferment account from CHIEF be automatically carried into CDS, please?

Answer: If you represent an importer that owns their own Duty Deferment Account (DDA), it is important you check with your client that a standing authority to use their DDA on the Customs Declaration Service (CDS) is in place. Without standing authority you will not be

able to declare using their DDA in CDS. If a standing authority has been set up on CHIEF post November 2020, the authority will need to be set up again on CDS. If the standing authority has been set up before November 2020 this will automatically carried into CDS

Question: Will HMRC be advising all DDA holders of this requirement, along with advising regular importers about Cash Accounts?

Answer: Yes, to find information on standing authorities and authorising access to agents, please visit the webpage 'Use a cash account for Customs Declaration Service declarations' on the GOV.UK website. (<https://www.gov.uk/guidance/use-a-cash-account-for-cds-declarations>)

Question: Do Immediate Payments require CDS registration?

Answer: The trader would need to register for the Customs Declaration Service (CDS) unless the trader is using a Community System Provider (CSP), in this case the trader would not need to subscribe to CDS. To find information, please visit the webpage 'Pay for imports declared using the Customs Declaration Service' on the GOV.UK website (<https://www.gov.uk/guidance/pay-for-imports-declared-using-the-customs-declaration-service>)

Question: As a freight forwarder when we set up a CDS Cash Account can we transfer the money in to the CDS account ourselves to clear an import entry without getting the importer involved? As the importer will pay us via our Duty Invoice raised?

Answer: Yes, you will be able to use your Customs Declaration Service (CDS) Cash Account to clear an import entry. You'll need to register for CDS and have a EORI number before you use a cash account for CDS declarations. Once you've registered, you'll automatically get a cash account. You can then use your cash account to pay duties due to clear your goods. To find information on cash accounts and how to pay into one, please visit the webpage 'Paying into your cash account for CDS declarations' on the GOV.UK website (<https://www.gov.uk/guidance/paying-into-your-cash-account-for-cds-declarations>)

Question: Does the TDR require the importer DDA authorisations to be in place?

Answer: You must have obtained any necessary authorisations, licences, and duty deferment accounts as well as a EORI number in advance of requesting access to use the Trader Dress Rehearsal (TDR) service but note that no financial payments will be taken, and your licenses or quotas will not be affected. To find information on TDR, please visit the webpage 'Using the Trader Dress Rehearsal service' on the GOV.UK website. (<https://www.gov.uk/guidance/using-the-trader-dress-rehearsal-service>)

Question: Can you still use Postponed VAT Accounting for import VAT in CDS?

Answer: The Customs Declaration Service (CDS) also allows businesses to use Postponed VAT Accounting to account for its import VAT. For example, if a business currently operates a DDA and a PVA in CHIEF, they will be able to do the same in CDS.

To find information, please visit the webpage 'Check when you can account for import VAT on your VAT Return' on the GOV.UK website (<https://www.gov.uk/guidance/check-when-you-can-account-for-import-vat-on-your-vat-return>) or the webpage 'Using your general guarantee account' (<https://www.gov.uk/guidance/using-your-general-guarantee-account>).

Question: So Importers will need to get themselves set up for CDS in order to use their own DDA in CDS as well as authorise other agents entering declarations on their behalf?

Answer: If an importer wants to use their Duty Deferment Account (DDA), they will need to get access to the Customs Declaration Service (CDS) to set up a new CDS Direct Debit Instruction via their Financial Dashboard / Customs Financial Accounts. Once you have registered to CDS you will be able to add/ alter and remove standing authorities at any time. If you had a standing authority set up in CHIEF before Nov 2020, they will have transferred across to CDS. To find information, please visit the webpage 'Apply for an account to defer duty payments when you import or release goods into Great Britain' on the GOV.UK website. (<https://www.gov.uk/guidance/apply-for-an-account-to-defer-duty-payments-when-you-import-or-release-goods-into-great-britain#authorise-someone-to-use-your-deferment-approval-number>)

Question: Am I correct in thinking that CDS will not allow two different agents at two different airports to use each other's 'A' deferment accts without some kind of authorisation first ? OR - is that new 'specific' authorisation purely for agents that previously used 'B' specific deferment authorisations directly for importers ?

Answer: An agent would not be able to use a third party's duty deferment account without the authority to do so from that third party. If agents have standing authority to use a third-party account, then they would be able to use the Duty Deferment Account (DDA) accordingly. Standing authority can be provided by any account owner to grant a third-party agent the ability to declare using their account. Within the Customs Declaration Service (CDS), account owners can manage their standing authorities directly via the CDS Financial Dashboard / Customs Financial Accounts. Specific Authority is also available within CDS where appropriate.

To find information on authorising someone to use your deferment approval number, please visit the webpage 'Apply for an account to defer duty payments when you import or release goods into Great Britain' on the GOV.UK website.

(<https://www.gov.uk/guidance/apply-for-an-account-to-defer-duty-payments-when-you-import-or-release-goods-into-great-britain#authorise-someone-to-use-your-deferment-approval-number>)

Question: Could you explain for IEPN on CHIEF, for CDS, what shall we do now?

Answer: A FAS IEPN is a function the trader uses to notify a CHIEF entry with a FAS reference. The FAS reference is linked exclusively to the entry. The trader can then make a payment quoting the IEPN FAS ref to the FAS bank account and the FAS team process the payment. On CDS, the replacement for this is the Immediate Payment Method of Payment where H is the MoP code for Immediate payment by electronic credit transfer (faster payment, CHAPS, BACS).

The alternative is no MOP at all as per below:

“Where no MOP code has been provided and CDS identifies that revenue has to be paid or secured, CDS will issue an immediate payment request.” Further guidance can be found here:

<https://www.gov.uk/government/publications/cds-uk-trade-tariff-volume-3-import-declaration-completion-guide/group-4-valuation-information-and-taxes#data-element-4-8>

When MOP 'H' or no MOP at all is input, CDS will provide a unique CDSI payment reference to the trader once the entry has been accepted. This CDSI reference is exclusively linked to the entry, in a similar way to an IEPN.

They will then need to make payment using the options listed under 'How to pay' here:

<https://www.gov.uk/guidance/pay-for-imports-declared-using-the-customs-declaration-service>

Customers will need the Customs Declaration Service Immediate (CDSI) reference number that they were given when they made their declaration. It will begin with the letters 'CDSI', followed by 12 numbers and letters (without any gaps or spaces).

You will get a different reference number for every declaration they make using the Customs Declaration Service

You need to make sure they give the full, correct CDSI reference number. There will be a delay in clearing their goods if they give the wrong number.

Provided the payment is made with the correct reference, the funds will be automatically allocated within two hours. If there is an issue with the allocation of the funds, they can call the FAS team on the FAS Customer Telephone Line: 0300 322 7064 or email the FAS team on customsaccountingrepayments@hmrc.gov.uk quoting FAS in the subject line.

Declaration Completion (last updated 8th June 2022)

Question: When there is an FEC fail there is only a 10 min timeout to check and amend as necessary, whereas chief fails until we confirm it is correct

Answer: If an error has been made on the declaration, the declarant is expected to submit an amendment within the 10-minute dwell timer. However, please note that amendments are dependent on the declaration software in use as we are aware that some software providers have opted to not allow any amendments once a declaration has been submitted, whereas others make allowances for the dwell time.

If you receive an error code whilst using CDS, please visit the Customs Declaration Service error codes GOV.UK page: <https://www.gov.uk/government/publications/customs-declaration-service-error-codes>, which provides descriptions for every CDS error code.

Question: Need for a detailed CFSP guide (declare duty for DDP)

Answer: For more information and guidance on Customs Freight Simplified Procedures (CFSP), please visit the webpage 'Apply to use simplified declarations for imports' on the GOV.UK website. (<https://www.gov.uk/guidance/using-simplified-declarations-for-imports>).

Question: My query is regarding when an agent submits a Simplified Frontier Declaration in CHIEF and then we will submit the Supplementary Declaration in CDS. We were informed that it is possible to send those by different system but that we would need to be able to 'convert' the declarations data from one format to another as CHIEF is under SAD H rules, and CDS is under UCC rules. I have raised the query (you'll find the emails) but I haven't been able to have a clear response. Please, could you help us? Where can we find information regarding the conversion of the declaration from one system to another? To try to understand the how it will work or requirements/risks of using both systems by different agents?

Answer: To submit both the Simplified Frontier Declaration and the Supplementary Declaration, you will need to be complete them separately in CHIEF and the Customs Declaration Service (CDS) respectively as the declaration cannot be converted from one system to another due to the differences in populating information in CHIEF and CDS. To find information on the key differences between CHIEF and CDS, please visit the webpage 'Key differences between CHIEF and the Customs Declaration Service' on the GOV.UK website. ([Key differences between CHIEF and the Customs Declaration Service - GOV.UK \(www.gov.uk\)](https://www.gov.uk/guidance/key-differences-between-chief-and-the-customs-declaration-service))

To find information on how to get access to CDS, please visit the webpage 'Get access to the Customs Declaration Service' on the GOV.UK website. (<https://www.gov.uk/guidance/get-access-to-the-customs-declaration-service>).

Question: If a declaration is completed prior to arrival at the end of the month and the CDS reference set. Goods arrive in next month the amount payment changes due to RoE. Will the amount automatically be updated, and payment processed?

Answer: The tax point is created on 'Acceptance' of the declaration, i.e., 'Arrived' status. If this is a pre-lodged declaration which is then subsequently arrived, the final tax calculation will be carried out once arrived and any collection of duties carried out based on that amount, as nothing would've been collected based on just the pre-lodged. If, however, by 'completed' this refers to the full end-to-end processing and clearance, then any amendment after that would be carried out post-clearance with the trader notifying HMRC of any original underpayment.

Question: Regarding the data elements what do customers need to provide additionally in regards to data on there invoices comparing an entry from CHIEF>CDS. IS the biggest change in regard to specific licence coding in box 44?

Answer: There are some distinct differences between how you make declarations on the Customs Declaration Service (CDS) compared to how it is currently done on Customs Handling of Imports and Exports Freight (CHIEF).

To find information on these differences, please visit the webpage 'Key differences between CHIEF and the Customs Declaration Service' on the GOV.UK website (<https://www.gov.uk/government/publications/customs-declaration-service-communication-pack/key-differences-between-chief-and-the-customs-declaration-service>).

Data Elements in CDS have replaced Boxes used in CHIEF. While boxes and data elements perform similar functions, they are not 'like for like'.

For more information on Data Elements (DE), please visit the webpage 'CDS UK Trade Tariff Volume 3: Declaration Completion Instructions for Imports' on the GOV.UK website (<https://www.gov.uk/government/publications/cds-uk-trade-tariff-volume-3-import-declaration-completion-guide>).

Scroll down to view the 'Group 2: References of Messages, Document, Certificates and Authorisations' to review Box 44 replacement. Please note that once you have opened these documents, the 'Contents' are displayed on the left-hand side of your screen as links so you can quickly access the information you are looking for.

Question: If you have a shipment that will have multi declaration categories, is it correct to say declaration category must be declared separately, which is different from CHIEF?

In the Customs Declaration Service (CDS), you can only do one declaration category per declaration. This is different from the Customs Handling of Imports and Exports Freight (CHIEF) system, where you will have used a Single Administrative Document (SAD) (C88) form used for multiple purposes. Whereas in CDS there are now 17 different data sets. If you do not select the appropriate data set, the declaration will be rejected.

To find more information on the key differences between CHIEF and CDS, please visit the webpage 'Key differences between CHIEF and the Customs Declaration Service' on the GOV.UK website (<https://www.gov.uk/government/publications/customs-declaration-service-communication-pack/key-differences-between-chief-and-the-customs-declaration-service#:~:text=Tariff%20%E2%80%93%20Declaration%20Completion%20Requirements>).

To find information on declaration data category data sets, please visit the webpage 'Appendix 21: Import Declaration Category Data Sets' on the GOV.UK website (<https://www.gov.uk/government/publications/appendix-21-import-declaration-category-data-sets>).

Question: Is there any clear information on what is required in DE Type 8/2 & references 8/3?

Answer: To find information on the Customs Declaration Service (CDS) completion instructions, please visit the webpage 'CDS Declaration Completion Instructions for Imports' on the GOV.UK website. (<https://www.gov.uk/government/publications/cds-uk-trade-tariff-volume-3-import-declaration-completion-guide/uk-trade-tariff-cds-volume-3-import-declaration-completion-guide>)

Question: Will you still be able to email HMRC instead of uploading on CDS?

Answer: The Customs Declaration Service (CDS) Secure File Upload Service has removed the need for the manual processing of supporting documentation for declarations, so you no longer need to email to provide supporting documentation. We encourage you to either use this service to add documentation into CDS or reach out to your Software Provider to check whether their software supports this functionality directly. To find information on the CDS service, please visit the webpage 'Upload documents and get messages for the Customs Declaration Service' on the GOV.UK website. (<https://www.gov.uk/guidance/send-documents-to-support-declarations-for-the-customs-declaration-service?msclid=a0c76be8d04611ec879b180109c7c4f4>)

Miscellaneous (last updated 8th June 2022)

Question: Will MSS data be available on the dashboard on each entry? will it be free as was initially rumoured?

Answer: HMRC is working to reproduce the MSS reporting data available in CHIEF for CDS declarations. We are currently working with a group of traders to develop an interim CDS reporting solution that will issue reports via email. We are aiming to roll out this functionality more widely from late Summer 2022. This will be a paid for service.

HMRC will continue to develop CDS reporting so traders can access their own reporting data via a self-service platform. We are working on this expansion and will announce a date when this functionality is available.

Question: Will this login provide importers with the ability to run a report on imports made against their EORI like we have now with MSS data?

Answer: HMRC is working to reproduce the MSS reporting data available in CHIEF for CDS declarations. We are currently working with a group of traders to develop an interim CDS reporting solution that will issue reports via email. We are aiming to roll out this functionality more widely from late June 2022. This will be a paid for service.

The interim solution will allow the EORI holder to access reporting directly, whether they use one or multiple customs broker(s). If you use a customs broker and you want the customs broker to access reporting on your behalf, you will need to provide a consent letter.

Question: As we are no longer in the customs union as we left the EU CU and SM some years ago will CDS be updating soon to reflect UK trade rules?

Answer: Both the Customs Declaration Service (CDS) and all customer facing International Trade systems, have been subject to significant changes to cater for both EU Exit and rules required under NI Protocol.

Question: What do you mean by CDS being Mobile?

Answer: Whilst the Town Halls describe CDS as "a more resilient, reliable, mobile, cost effective and adaptable system for our traders to use", the use of the word mobile is regarding the system being agile, adaptable, and flexible, rather than a mobile app or transferrable system.

Question: When does TDR come into action?

Answer: The Trader Dress Rehearsal (TDR) is available now. Please talk to your software provider about getting access to the Trader Dress Rehearsal. To find information on the TDR, please visit the webpage 'Using the Trader Dress Rehearsal service' on the GOV.UK website. (<https://www.gov.uk/guidance/using-the-trader-dress-rehearsal-service>)

Question: There are still some non inventory linked locations using our approved loader badges in NES to facilitate exports, will it be possible to mirror these functions in CDS (despite being through Port Community Software)?

Yes, it will be possible to mirror CHIEF National Export System (NES) functions in Customs Declaration Service (CDS) at non-inventory linked frontier locations via a Port Community System. The NESWEB service on CHIEF is being replaced by the CDS Export UI. This UI is currently in Private Beta and will Go Live in early autumn.